IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 24TH JANUARY 2007 / 4TH MAGHA 1928

WP(C).No. 2206 of 2007(K)

PETITIONER:

FR.VICAR (ZAKKARIA THUDIYAMPLAKKAL)
ST.PETER AND PAUL'S CHURCH,
MUDIKKARAYI KARA, KKURUPPUMPADY
RAYAMANGALAM VILLAGE, ERNAKULAM DISTRICT.

BY ADV. SRI.BYJU KURIAKOSE
SRI.GEORGE SEBASTIAN

RESPONDENTS:
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1. STATE OF KERALA, REP. BY
THE SECRETARY, DEPARTMENT OF REVENUE
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE TAHSILDAR, KUNNATHUNADU TALUK,
TALUK OFFICE, PERUMBAVOOR.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).NO.2206 of 2007-K

Dated this the 24th day of January, 2007

JUDGMENT

The petitioner is aggrieved by the levy and demand of building tax for a building constructed by him. The owner of the building is a Church and therefore he claims exemption from payment of tax under Section 3 (1) (b) of the Kerala Building Tax Act. The petitioner submits he also requested the Tahsildar to forward the file to the Government which is the competent authority to take a decision on such claims. But, ignoring that Ext.P3 assessment order has been passed. Hence, this writ Petition challenging Ext.P3 and seeking consequential reliefs.

2. I heard the learned Government Pleader for the respondents also. In view of several decisions of this Court, only the first respondent is competent to take a decision on the claim of the petitioner for exemption from payment of tax. Accordingly, the second respondent is directed to forward the file leading to Ext.P3, to the first respondent, within one month from the date of production of a copy of this judgment. Upon receipt of the file, the Government shall take a decision on the claim of the

petitioner for exemption after affording an opportunity of being heard within two months from the date of receipt of the file from the second respondent. If the petitioner produces a copy of this judgment before the second respondent within three weeks from today, needless to say, further demand of building tax from the petitioner will be subject to the decision of the Government.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR,JUDGE.

MS